

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2020 Actual	10-15-2021 Actual	10-15-2022 Estimate
On Roll Regular Full-Time	80.0	71.0	86.0
On Roll Special Ed Full-Time	7.0	4.0	2.0
On Roll Subtotal	87.0	75.0	88.0
Sent to Other Districts Special Ed	1.0	1.0	2.0
Received	8.0	11.0	15.0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Revenues from Local Sources	Local Tax Levy	10-1210	2,038,691	2,038,211	2,078,975
	Total Tuition	10-1300	5,050	0	0
	Unrestricted Miscellaneous Revenues	10-1XXX	5,066	5,000	5,000
	Interest Earned on Maintenance Reserve	10-1XXX	449	250	150
	Interest Earned on Capital Reserve Funds	10-1XXX	1,345	750	150
	Total Revenues from Local Sources		2,050,601	2,044,211	2,084,275
General Fund Revenues from State Sources	School Choice Aid	10-3116	156,371	211,667	211,888
	Categorical Transportation Aid	10-3121	588	588	588
	Categorical Special Education Aid	10-3132	43,157	54,495	62,984
	Categorical Security Aid	10-3177	3,321	3,321	4,642
	Total Revenues from State Sources		203,437	270,071	280,102
General Fund Revenues from Other Sources	Withdrawal from Capital Reserve for Local Share	10-307	0	1,250,000	0
	Withdrawal from Maintenance Reserve	10-310	0	0	25,000
	Adjustment for Prior Year Encumbrances		0	11,057	0
	Actual Revenues (Over)/Under Expenditures		-136,938	0	0
General Fund Revenues	Total Operating Budget		2,117,100	3,575,339	2,389,377
Special Revenue Fund Revenues from Local Sources	Student Activity Fund Revenue	20-1760	1,614	0	500
	Total Revenues from Local Sources	20-1XXX	1,614	0	500
Special Revenue Fund Revenues from Federal Sources	Title I	20-4411-4416	17,881	18,220	0
	Title II	20-4451-4455	0	6,436	5,470
	Title IV	20-4471-4474	10,103	12,248	10,410
	ARP-IDEA Preschool	20-4409	0	314	0
	ARP-IDEA Basic	20-4419	0	3,679	0
	IDEA Part B (Handicapped)	20-4420-4429	17,530	20,698	17,593
	ARP-ESSER Subgrant-Accelerated Learning Coaching and Educator Support Grant	20-4541	0	50,000	0
	ARP-ESSER Subgrant-Evidence-Based Summer Learning and Enrichment Activities Grant	20-4542	0	40,000	0
	ARP-ESSER Subgrant-Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-4543	0	40,000	0
	ARP-ESSER Subgrant-New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-4544	0	45,000	0

Advertised Revenues

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Revenues from Federal Sources	ARP-ESSER	20-4540	0	148,209	0
	CARES Act Education Stabilization Fund	20-4530	14,193	0	0
	Coronavirus Relief Fund (CRF)	20-4532	1,606	0	0
	CRRSA Act-ESSER II	20-4534	65,127	45,105	0
	CRRSA Act-Learning Acceleration Grant	20-4535	0	25,000	0
	CRRSA Act-Mental Health Grant	20-4536	0	45,000	0
	Total Revenues from Federal Sources			126,440	499,909
Special Revenue Fund Revenues	Total Grants and Entitlements		128,044	500,909	33,973
All Fund Revenues	Total Revenues/Sources		2,245,144	4,076,248	2,423,350
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		2,245,144	4,076,248	2,423,350

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
General Fund Current Expenses for Instruction	Regular Programs-Instruction	11-1XX-100-XXX	676,209	706,698	692,209
	Special Education-Instruction	11-2XX-100-XXX	101,321	115,392	119,947
	Basic Skills/Remedial-Instruction	11-230-100-XXX	0	500	500
	School-Sponsored Cocurricular or Extracurricular Activities-Instruction	11-401-100-XXX	750	750	750
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	7,134	29,275	99,407
	Undistributed Expenditures-Attendance and Social Work	11-000-211-XXX	912	6,390	0
	Undistributed Expenditures-Health Services	11-000-213-XXX	61,988	62,391	63,710
	Undistributed Expenditures-Speech, OT, PT and Related Services	11-000-216-XXX	36,440	62,495	21,795
	Undistributed Expenditures-Child Study Teams	11-000-219-XXX	18,493	36,000	36,000
	Undistributed Expenditures-Improvement of Instruction Services	11-000-221-XXX	140,711	141,053	142,968
	Undistributed Expenditures-Education Media Services/Library	11-000-222-XXX	0	1,500	1,500
	Undistributed Expenditures-Instructional Staff Training Services	11-000-223-XXX	3,536	11,193	7,200
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	40,726	58,375	49,293
	Undistributed Expenditures-Support Services-School Administration	11-000-240-XXX	22,332	22,997	21,420
	Undistributed Expenditures-Central Services	11-000-251-XXX	30,529	41,820	41,820
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	283,997	373,171	375,238
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	64,569	98,051	131,124
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	450,634	546,212	539,120
	Total Undistributed Expenditures			1,162,001	1,490,923
General Fund Current Expenses for Increased Reserves	Interest Earned on Maintenance Reserve	10-606	0	250	150
General Fund Current Expenses	Total General Current Expense		1,940,281	2,314,513	2,344,151
Capital Outlay	Equipment	12-XXX-XXX-730	176,743	10,000	45,000
	Facilities Acquisition and Construction Services	12-000-400-XXX	76	76	76
	Capital Reserve-Transfer to Capital Projects	12-000-400-931	0	1,250,000	0
	Interest Deposit to Capital Reserve	10-604	0	750	150
Total Capital Outlay			176,819	1,260,826	45,226
General Fund Expenses and Transfers	General Fund Grand Total		2,117,100	3,575,339	2,389,377

Advertised Appropriations

Budget Category	Description	Account	2020-21 Actual	2021-22 Revised	2022-23 Proposed
Special Revenue Fund Expenses for Federal Projects	Title I	20-XXX-XXX-XXX	17,881	18,220	0
	Title II	20-XXX-XXX-XXX	0	6,436	5,470
	Title IV	20-XXX-XXX-XXX	10,103	12,248	10,410
	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	17,530	20,698	17,593
	ARP-IDEA Basic Grant Program	20-223-xxx-xxx	0	3,679	0
	ARP-IDEA Preschool Grant Program	20-224-xxx-xxx	0	314	0
	CARES Act Education Stabilization Fund	20-477-XXX-XXX	14,193	0	0
	Coronavirus Relief Fund (CRF) Grant Program	20-479-XXX-XXX	1,606	0	0
	CRRSA Act-ESSER II Grant Program	20-483-xxx-xxx	65,127	45,105	0
	CRRSA Act-Learning Acceleration Grant Program	20-484-xxx-xxx	0	25,000	0
	CRRSA Act-Mental Health Grant Program	20-485-xxx-xxx	0	45,000	0
	ARP-ESSER Grant Program	20-487-xxx-xxx	0	148,209	0
	ARP-ESSER Subgrant Accelerated Learning Coaching and Educator Support Grant	20-488-xxx-xxx	0	50,000	0
	ARP-ESSER Subgrant Evidence-Based Summer Learning and Enrichment Activities Grant	20-489-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant Evidence-Based Comprehensive Beyond the School Day Activities Grant	20-490-xxx-xxx	0	40,000	0
	ARP-ESSER Subgrant New Jersey Tiered System of Supports (NJTSS) Mental Health Support Staffing Grant	20-491-xxx-xxx	0	45,000	0
	Total Federal Projects	20-XXX-XXX-XXX	126,440	499,909	33,473
Special Revenue Fund Expenses	Total Special Revenue Funds		128,044	500,909	33,973
All Fund Expenses	Total Expenditures/Appropriations		2,245,144	4,076,248	2,423,350
Expenses Net of Transfers	Total Expenditures Net of Transfers		2,245,144	4,076,248	2,423,350

**Advertised Recapitulation of Balances**

Fund Balance Category	Budget Category	Audited Balance 06/30/2020	Audited Balance 06/30/2021	Estimated Balance 06/30/2022	Estimated Balance 06/30/2023
Unrestricted	General Operating Budget	221,279	129,834	129,834	129,834
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	1,326,022	1,727,367	478,117	478,267
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	145,878	79,277	79,527	54,677
	Legal Reserve	0	0	0	0
	Unemployment Fund	75,000	75,000	75,000	75,000
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
Restricted for Special Revenue Fund	Student Activity Fund	1,763	1,773	773	773
	Scholarship Fund	0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

**Advertised Per Pupil Cost Calculations**

Per Pupil Cost Calculations	2019-20 Actual Costs	2020-21 Actual Costs	2021-22 Original Budget	2021-22 Revised Budget	2022-23 Proposed Budget
Total Budgetary Comparative Per Pupil Cost	\$28,676	\$21,710	\$25,755	\$29,159	\$24,017
Total Classroom Instruction	\$16,777	\$12,449	\$14,255	\$15,674	\$13,312
Classroom-Salaries and Benefits	\$16,217	\$11,866	\$13,365	\$14,684	\$12,467
Classroom-General Supplies and Textbooks	\$484	\$527	\$753	\$838	\$716
Classroom-Purchased Services	\$75	\$56	\$137	\$151	\$129
Total Support Services	\$5,344	\$4,124	\$4,778	\$5,902	\$4,274
Support Services-Salaries and Benefits	\$4,763	\$3,751	\$4,147	\$5,061	\$3,578
Total Administrative Costs	\$1,935	\$1,312	\$1,658	\$1,948	\$1,537
Administration Salaries and Benefits	\$1,056	\$780	\$866	\$952	\$791
Total Operations and Maintenance of Plant	\$4,472	\$3,709	\$4,923	\$5,482	\$4,747
Operations and Maintenance-Salaries and Benefits	\$1,846	\$1,422	\$1,438	\$1,580	\$1,476
Board Contribution to Food Services	\$0	\$0	\$0	\$0	\$0
Total Extracurricular Costs	\$0	\$12	\$13	\$15	\$13
Total Equipment Costs	\$0	\$2,053	\$301	\$133	\$511
Legal Costs	\$103	\$39	\$108	\$240	\$102
Employee Benefits as a percentage of salaries*	41.07%	40.41%	48.23%	47.16%	48.60%

\*Does not include pension and social security paid by the State on-behalf of the district.

\*\*Federal and State funds in the blended resource school-based budgets.

The information presented in columns 1 through 3 as well as the related descriptions of the per pupil cost calculations are contained in the Taxpayers' Guide to Education Spending and can be found on the Department of Education's Internet website: <http://www.state.nj.us/education/guide/>. This publication is also available in the board office and public libraries. The same calculations were performed using the 2021-22 revised appropriations and the 2022-23 budgeted appropriations presented in this advertised budget. Total Budgetary Comparative Per Pupil Cost is defined as current expense exclusive of tuition expenditures, transportation, residential costs, and judgments against the school district. For all years it also includes the restricted entitlement aids. With the exception of Total Equipment Cost, each of the other per pupil cost calculations presented is a component of the total comparative per pupil cost, although all components are not shown.

Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Southern Regional School District for Business Services	57,099
Insurance Coverages and Benefits	School Alliance Insurance Fund for property, liability and workers compensation insurance	10,000
	NJ School Employees Health Benefits Fund for health insurance	50,000
Municipal/Public Works	Borough of Beach Haven for Public Services and Snow Removal	2,500
	Shared Use of Facilities for Recreation Programs	5,000
Professional Staff Development	ETTC and Stockton University for Professional Development	1,500
Purchasing	Educational Services Commission of NJ for Supplies, Equipment and Services	14,000
	Educational Data Services for supplies and equipment	8,650
	Hunterdon Educational Services Commission for supplies and equipment	4,000
	Camden County Educational Services Commission for supplies, equipment and services	1,000
Special Education Services	Southern Regional School District for Child Study Team Services	32,808
	Stafford School District for self-contained special education programs	30,000
Staffing - Other	Little Egg Harbor School District for physical therapy services	2,500
Technology Services	Southern Regional School District for technology services	3,000
Transportation Services, including Fuel	Monmouth Ocean Educational Services Commission for Special Education Transportation	0
	Borough of Beach Haven for Fuel	200



Estimated Tax Rates

Municipality	Category	Amount
Beach Haven	(A) General Fund School Levy	2,078,975
	(D) Total School Levy	2,078,975
	(B) Estimated Net Taxable Valuation (as of 10/01/21)	2,133,179,200
	(H) Estimated Equalized Valuation (as of 10/01/21)	2,589,752,580
	(C) Estimated 2022-23 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(B)$	0.0975
	(F) Estimated 2022-23 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(B)$	0.0975
	(I) Estimated 2022-23 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A)/(H)$	0.0803
	(L) Estimated 2022-23 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D)/(H)$	0.0803

Employee Contract List for District

Name	Category	Measure
Christopher Meyrick	Job Title	Superintendent
	Job Title II	None Reported
	Base Annual Salary Amount	\$140,000
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	N
	Shared County	None Reported
	Shared District	None Reported
	Job Title Other District	None Reported
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	04/01/21
	End Date of Contract	06/30/25
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	3
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported
	Total Allowances Amount	\$2,600
	Total Bonuses Amount	\$0
	Total Stipends Amount	\$0
	District Contributions Above Teacher Contract for Insurance (Health, Dental, Life, Other)	\$0
	District Contributions Above Teacher Contract for Retirement Plans	\$0
	Total Contractual Post-Employment Benefit Amount	\$25,769
	Contractual Post-Employment Benefit Description of Payout of Sick days	Calculated per NJSA 18A:30-3.5
	Contractual Post-Employment Benefit Description of Payout of Vacation days	Calculated per P.L. 2007, C. 92
	Contractual Post-Employment Benefit Description of Payout of Personal days	None
	Contractual Post-Employment Benefit Description of Other Benefits 1	None Reported
Contractual Post-Employment Benefit Description of Other Benefits 2	None Reported	

Employee Contract List for District

Name	Category	Measure
Christopher Meyrick	Contractual Post-Employment Benefit Description of Other Benefits 3	None Reported
	Total Other/In-Kind Remuneration Amount	\$0
	Description of Other/In-Kind Remuneration Annual Option to Buyback Sick Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Vacation Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Buyback Personal Time in Cash	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 1	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 2	None Reported
	Description of Other/In-Kind Remuneration Annual Option to Other Remuneration 3	None Reported
	Additional Comment 1	None Reported
	Additional Comment 2	None Reported
	Additional Comment 3	None Reported